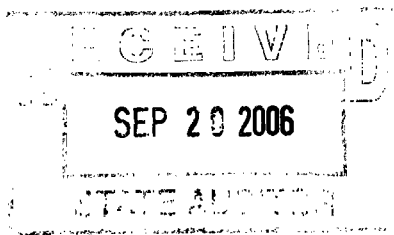


DO NOT WRITE IN THESE SPACES



SCANNED  
Date 9-20-06

HIGHLAND  
CITY

6/30/07  
FISCAL YEAR ENDING

### CERTIFICATION OF BUDGET

#### ADOPTION OF BUDGET INFORMATION:

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled town council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of Highland City for the fiscal year ending June 30, 2007 as approved and adopted by resolution or ordinance dated August 15, 2006. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

- ☐ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);  
☒ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on August 15, 2006 for all budgetary funds.

Signed:

(Budget Officer)

Subscribed and sworn to this 15th day  
of September, 2006.

  
(Notary Public)

## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2006 Through June 30, 2007

Fiscal Year

## GENERAL FUND REVENUES

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/03	6/04	6/05	6/06	6/07
<b>TAXES</b>						
3110	General Property Taxes-Current	571,664	648,304	676,924	836,775	1,158,440
3120	Prior Years' Taxes-Delinquent	0	56	47,370	0	25,000
3130	General Sales & Use Taxes	724,051	916,673	925,329	1,149,364	1,300,000
3140	Franchise Taxes	327,626	473,985	578,545	709,617	682,000
3170	Fee-in-Lieu of Property Taxes	100,933	114,697	101,780	105,530	121,000
<b>LICENSES AND PERMITS</b>						
3210	Business Licenses and Permits	9,374	8,252	9,843	7,939	9,000
3221	Building, Structures, and Eq.	556,843	730,882	602,758	789,541	757,600
3225	Animal Licenses	2,407	2,271	2,147	1,125	0
<b>INTERGOVERNMENTAL REVENUE</b>						
3340	State Grants	0	0	0	0	0
3356	Class "C" Road Fund Allotment	218,069	253,830	214,503	201,755	220,000
3358	State Liquor Fund Allotment	875	4,001	4,220	5,316	7,000
<b>CHARGES FOR SERVICES</b>						
3414	Zoning & Subdivision Fees	99,534	189,287	142,326	341,131	162,000
3470	Garbage	330,247	371,608	415,213	447,400	480,000
3480	Cemetaries	22,587	28,863	23,014	47,762	50,000
3490	Miscellaneous Services	109,107	133,088	119,785	209,273	410,800
<b>FINES &amp; FORFEITURES</b>						
3510	Fines	191,153	213,947	229,751	283,769	276,000
<b>MISCELLANEOUS REVENUE</b>						
3610	Interest Earnings	33,131	28,800	72,564	154,475	88,000
<b>CONTRIBUTIONS AND TRANSFERS</b>						
3890	Beg. General Fund Bal. to App.	645,197	0	359,134	0	0

## Fiscal Year

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/03	6/04	6/05	6/06	6/07
	TOTAL REVENUE & OTHER SOURCES	3,942,798	4,118,544	4,525,206	5,290,772	5,746,840

## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2006 Through June 30, 2007

Fiscal Year

## GENERAL FUND EXPENDITURES

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/03	6/04	6/05	6/06	6/07
<b>GENERAL GOVERNMENT</b>						
4111	City Council	43,546	72,499	72,881	105,849	108,700
4121	City & Precinct Courts	190,427	187,011	211,392	235,595	281,010
4135	Supplies & Expenses	151,767	140,070	171,373	175,711	314,575
4141	Finance/Auditor	8,600	8,900	15,175	8,280	9,000
4142	Clerk/Recorder	69,013	72,534	83,753	93,174	98,696
4143	Treasurer	26,578	25,480	30,751	34,913	43,993
4144	Finance Director	8,395	8,385	8,369	11,247	11,695
4145	Attorney	8,977	5,865	9,125	8,658	8,700
4160	General Government Buildings	8,551	9,638	8,735	10,142	15,600
4180	Planning and Zoning	162,264	235,289	182,754	188,046	449,652
4190	Education & Community Promotion	3,253	901	7,576	7,895	75,200
4191	Insurance	33,791	42,043	45,339	54,577	0
<b>PUBLIC SAFETY</b>						
4210	Police Department	698,418	720,363	832,000	970,376	1,319,000
4220	Emergency Services	212,220	236,454	254,669	317,453	418,500
4241	Engineer	29,044	28,944	70,524	82,514	33,600
4242	Building Inspection	99,006	106,158	130,865	136,541	162,013
4253	Animal Control & Reg.	0	699	742	634	0
<b>HIGHWAYS &amp; PUBLIC IMPROVEMENTS</b>						
4415	Class "C" Roads	209,071	221,492	269,201	312,706	497,505
4416	Utilities	50,164	56,037	82,723	88,100	75,000
<b>PARKS, RECREATION &amp; PUBLIC PROPERTY</b>						
4510	Parks	277,646	314,516	352,965	361,003	396,262
4560	Recreation & Culture	32,479	63,017	73,515	61,833	68,500
4570	Garbage	321,224	356,133	406,322	440,244	397,911
4580	Libraries	18,570	18,540	19,479	26,777	30,000
4590	Cemeteries	125,519	124,330	142,771	220,351	261,500
<b>TRANSFERS &amp; OTHER USES</b>						
4810	Transfers to Cap Project Funds	1,154,275	528,785	1,042,207	1,166,177	670,228
4830	Contribution to Utility Funds	0	0	0	0	0
4840	Transfer to Debt Service Fund	0	0	0	0	0
4880	App increase Fund Bal	0	534,461	0	0	0

## Fiscal Year

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/03	6/04	6/05	6/06	6/07
	TOTAL EXPENDITURES & OTHER USES	3,942,798	4,118,544	4,525,206	5,118,796	5,746,840

## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2006 Through June 30, 2007

Fiscal Year

## SPECIAL REVENUE FUND - Highland Open Space SSD

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/03	6/04	6/05	6/06	6/07
<b>REVENUES:</b>						
3910	Transfers from Capital Project Fund	0	35,000	40,000	135,000	50,000
3920	Transfers from General Fund	0	0	0	0	170,228
3930	OPEN SPACE FEE	60,552	96,022	127,242	158,631	160,000
<b>OTHER SOURCES:</b>						
3990	Usage of Begin Fund Balance	8,027	37,852	0	0	0
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>		<b>68,579</b>	<b>168,874</b>	<b>167,242</b>	<b>293,631</b>	<b>380,228</b>
<b>EXPENDITURES:</b>						
4020	Supplies & Expenses	68,579	168,874	161,355	226,775	192,000
4030	Capital Outlay	0	0	0	25,500	150,000
<b>OTHER USES:</b>						
4070	Transfers to General Fund	0	0	0	0	0
4090	Budgeted Increase in Fund Bal	0	0	5,887	0	0
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>		<b>68,579</b>	<b>168,874</b>	<b>167,242</b>	<b>252,275</b>	<b>342,000</b>

## HIGHLAND CITY CORPORATION

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Governmental Unit

For the Budget Year July 1, 2006 Through June 30, 2007

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Fiscal Year

## CAPITAL PROJECT FUND - Highland Open Space SSD

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/03	6/04	6/05	6/06	6/07
3990	Begin Fund Balance	0	0	0	0	0
	TOTAL AVAILABLE FOR APPROPRIATIONS	0	0	0	0	0
	Ending Fund Balance	0	0	0	0	0

## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2006 Through June 30, 2007

Fiscal Year

## CAPITAL PROJECT FUND - CAPITAL IMPROVEMENT FUND-PARKS

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/03	6/04	6/05	6/06	6/07
<hr/>						
REVENUES:						
3910	Transfers from General Fund	142,500	0	100,000	100,000	100,000
3920	Interest Income	18,253	11,885	24,861	57,326	50,000
3930	Other Additions	452,246	739,757	841,209	925,109	1,755,000
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL REVENUES & OTHER SOURCES		612,999	751,642	966,070	1,082,435	1,905,000
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
3990	Begin Fund Balance	923,070	1,047,769	1,156,209	1,716,879	2,229,657
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL AVAILABLE FOR APPROPRIATIONS		1,536,069	1,799,411	2,122,279	2,799,314	4,134,657
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
EXPENDITURES:						
4010	Park Construction	430,800	550,702	325,400	469,657	2,781,900
4020	Office Equip/Truck Replace	57,500	57,500	80,000	100,000	200,000
4030	Water Stock/Press Irr Exp	0	0	0	0	0
4040	Tranfer to Eq Cap Proj	0	0	0	0	0
4050	Transfer to Open Space Fund	0	35,000	0	0	50,000
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL EXPENDITURES		488,300	643,202	405,400	569,657	3,031,900
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Ending Fund Balance		1,047,769	1,156,209	1,716,879	2,229,657	1,102,757
		<hr/>	<hr/>	<hr/>	<hr/>	<hr/>



## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2006 Through June 30, 2007

Fiscal Year

## CAPITAL PROJECT FUND - CAP IMP FUND ROAD PROJECTS

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/03	6/04	6/05	6/06	6/07
REVENUES:						
3910	Transfers from General Fund	0	0	0	0	0
3920	Interest Income	13,433	5,356	4,670	5,808	4,000
3930	Other Additions	577,982	312,348	327,969	510,639	650,000
TOTAL REVENUES & OTHER SOURCES		591,415	317,704	332,639	516,447	654,000
3990	Begin Fund Balance	671,763	485,014	152,025	150,373	527,680
TOTAL AVAILABLE FOR APPROPRIATIONS		1,263,178	802,718	484,664	666,820	1,181,680
EXPENDITURES:						
4010	Road Projects	321,916	324,103	32,191	69,174	165,000
4020	Road Rebuilding	456,248	326,590	302,100	69,966	600,000
TOTAL EXPENDITURES		778,164	650,693	334,291	139,140	765,000
Ending Fund Balance		485,014	152,025	150,373	527,680	416,680

## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2006 Through June 30, 2007

## Fiscal Year

## CAPITAL PROJECT FUND - CAP IMP FUND BUILDING

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/03	6/04	6/05	6/06	6/07
REVENUES:						
3910	Transfers from General Fund	1,011,775	528,785	902,207	931,177	400,000
3915	Transfer from Sewer Fund	0	0	0	0	0
3916	Transfer From PI Fund	0	0	0	0	0
3920	Interest Income	11,537	25,153	52,133	126,100	100,000
3930	Other Additions	331,856	442,271	276,169	295,781	350,000
TOTAL REVENUES & OTHER SOURCES		1,355,168	996,209	1,230,509	1,353,058	850,000
3990	Begin Fund Balance	627,425	1,927,241	2,554,448	3,782,757	4,529,833
TOTAL AVAILABLE FOR APPROPRIATIONS		1,982,593	2,923,450	3,784,957	5,135,815	5,379,833
EXPENDITURES:						
4010	System Construction	55,352	153,138	2,200	114,573	2,000,000
4020	Misc Construction Costs	0	215,864	0	491,409	2,500,000
TOTAL EXPENDITURES		55,352	369,002	2,200	605,982	4,500,000
Ending Fund Balance		1,927,241	2,554,448	3,782,757	4,529,833	879,833

## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2006 Through June 30, 2007

Fiscal Year

## CAPITAL PROJECT FUND - NW Annexation Cap Project

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/03	6/04	6/05	6/06	6/07
REVENUES:						
3910	Transfer from Cap Project Fund	0	0	0	0	0
3920	Interest Income	7,507	901	0	38,212	40,000
3930	Other Additions	0	2,001,787	1,064,633	252,664	210,000
	<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>7,507</b>	<b>2,002,688</b>	<b>1,064,633</b>	<b>290,876</b>	<b>250,000</b>
3990	Begin Fund Balance	419,522	( 226,703 )	37,584	1,100,233	676,776
	<b>TOTAL AVAILABLE FOR APPROPRIATIONS</b>	<b>427,029</b>	<b>1,775,985</b>	<b>1,102,217</b>	<b>1,391,109</b>	<b>926,776</b>
EXPENDITURES:						
4010	Truck Replacement	0	0	0	0	0
4020	Equipment Replacement	0	( 255,846 )	0	0	0
4030	Road Improvements	82,806	1,332,761	1,984	714,333	950,000
4040	R/W Acquisition	570,926	661,486	0	0	0
	<b>TOTAL EXPENDITURES</b>	<b>653,732</b>	<b>1,738,401</b>	<b>1,984</b>	<b>714,333</b>	<b>950,000</b>
	<b>Ending Fund Balance</b>	<b>( 226,703 )</b>	<b>37,584</b>	<b>1,100,233</b>	<b>676,776</b>	<b>( 23,224 )</b>

## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2006 Through June 30, 2007

Fiscal Year

## ENTERPRISE FUND - UTILITY

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/03	6/04	6/05	6/06	6/07
OPERATING REVENUE						
3710	Charges for Services	984,126	1,155,024	1,080,313	1,271,524	1,388,230
3720	Interest Earnings	35,913	39,165	63,652	122,278	100,000
3730	Other	0	0	4,576	0	0
TOTAL OPERATING REVENUE:		1,020,039	1,194,189	1,148,541	1,393,802	1,488,230
OPERATING EXPENSES						
4010	Personnel Services	79,557	71,958	84,709	93,489	158,361
4020	Contractual Services	313,116	348,108	417,182	420,671	403,000
4030	Materials & Supplies	99,328	106,103	90,906	150,362	661,350
4040	Depreciation	112,800	115,225	118,747	117,747	118,000
TOTAL OPERATING EXPENSES:		604,801	641,394	711,544	782,269	1,340,711
OPERATING INCOME (LOSS)		415,238	552,795	436,997	611,533	147,519
NON-OPERATING REVENUE (EXPENSE)						
5300	Transfer to Cap Project	0	0	0	0	0
NET INCOME (LOSS)		415,238	552,795	436,997	611,533	147,519

## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2006 Through June 30, 2007

Fiscal Year

## ENTERPRISE FUND - PRESSURIZED IRRIGATION

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/03	6/04	6/05	6/06	6/07
OPERATING REVENUE						
3710	Charges for Services	479,844	519,314	578,557	615,758	655,000
3720	Interest Earned	46,663	29,850	54,618	62,587	55,000
3730	Other	715,917	2,843,174	1,701,352	394,723	1,483,000
TOTAL OPERATING REVENUE:		1,242,424	3,392,338	2,334,527	1,073,068	2,193,000
OPERATING EXPENSES						
4010	Personnel Services	58,731	69,606	79,178	66,253	81,222
4030	Material and Supplies	797,672	906,558	837,903	989,565	989,450
TOTAL OPERATING EXPENSES:		856,403	976,164	917,081	1,055,818	1,070,672
OPERATING INCOME (LOSS)		386,021	2,416,174	1,417,446	17,250	1,122,328
NON-OPERATING REVENUE (EXPENSE)						
5300	Transfer to Cap Project	0	0	0	0	0
NET INCOME (LOSS)		386,021	2,416,174	1,417,446	17,250	1,122,328

## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2006 Through June 30, 2007

Fiscal Year

## ENTERPRISE FUND - STORM SEWER

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate	Ensuing Year Approved Budget Appropriation
		6/03	6/04	6/05	6/06	6/07
	OPERATING REVENUE					
3710	Charges for Services	167,777	160,613	173,725	214,360	200,000
3720	Interest Earnings	956	211	883	11,464	12,000
3730	Other	7,182	0	0	0	0
	TOTAL OPERATING REVENUE:	175,915	160,824	174,608	225,824	212,000
	OPERATING EXPENSES					
4010	Personnel Services	0	46,072	59,580	65,088	129,511
4030	Materials & Supplies	19,867	31,498	21,269	216,453	305,750
	TOTAL OPERATING EXPENSES:	19,867	77,570	80,849	281,541	435,261
	NET INCOME (LOSS)	156,048	83,254	93,759	( 55,717 )	( 223,261 )

## HIGHLAND CITY CORPORATION

## Governmental Unit

For the Budget Year July 1, 2006 Through June 30, 2007

Fiscal Year

## ENTERPRISE FUND - CULINARY WATER

Account Number	Description	-----Prior Years Actual-----			Current Year Estimate 6/06	Ensuing Year Approved Budget Appropriation 6/07
		6/03	6/04	6/05		
	OPERATING REVENUE					
3710	Charges for Services	0	0	258,460	634,583	695,000
3720	Interest Earned	0	0	0	3,831	10,000
3730	Other	0	0	76,505	515,067	575,000
	TOTAL OPERATING REVENUE:	0	0	334,965	1,153,481	1,280,000
	OPERATING EXPENSES					
4010	Personnel Services	0	0	21,065	217,126	516,775
4030	Material and Supplies	0	0	109,484	364,128	1,436,801
	TOTAL OPERATING EXPENSES:	0	0	130,549	581,254	1,953,576
	OPERATING INCOME (LOSS)	0	0	204,416	572,227	( 673,576 )
	NON-OPERATING REVENUE (EXPENSE)					
5300	Transfer to Cap Project	0	0	0	0	0
	NET INCOME (LOSS)	0	0	204,416	572,227	( 673,576 )